COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF ALLTEL KENTUCKY, INC.)
FOR CHANGES IN ITS UTILITY PLANT) CASE NO. 92-231
DEPRECIATION ACCOUNTS)

ORDER

On January 5, 1996, the Commission granted a request by ALLTEL, Kentucky, Inc. ("ALLTEL") to accelerate a reserve deficiency amortization by amortizing the amounts applicable to the years 1996 and 1997 in 1996. The annual amortization amount was \$683,276 and the total amount to be amortized in 1996 was \$1,366,552.

On April 5, 1996, ALLTEL informed the Commission by letter that at the end of 1995 only \$949,768 remained to be amortized, not \$1,366,552. Therefore, the January 1996 Order should be amended to revise the authorized 1996 amortization from \$1,366,552 to \$949,768.

The Commission, being otherwise sufficiently advised, IT IS ORDERED that the total reserve deficiency amortization in 1996 should be \$949,768.

Done at Frankfort, Kentucky, this 3rd day of May, 1996.

PUBLIC SERVICE COMMISSION

Chairman

Vice Chairman

Commissioner

ATTEST:

Executive Director